



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 0584 Clancy Elementary**

#### 0452 Clancy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,595,073.53	1,595,073.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	106,266.76	106,266.76	0.00	0.00	0.00	0.00
222X Educational Media Services	49,942.75	49,942.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,147.51	135,147.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	187,688.60	187,688.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,671.23	905.15	55,766.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,212.83	161,212.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,531.97	114,531.97	0.00	0.00	0.00	0.00
31XX Food Services	79,283.32	79,283.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,992.22	12,992.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,346.27	16,346.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,845.00	0.00	0.00	25,845.00	0.00	0.00
<b>Totals</b>	2,541,001.99	2,459,390.91	55,766.08	25,845.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,541,001.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0452 Clancy Elem</b>	Indirect/Direct	55,766.08 / 2,459,390.91	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.27%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0452 Clancy Elem	0.0220	0.0215	0.0207	0.0203	2.27%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0452 Clancy Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0452 Clancy Elem	0.0220	0.0215	0.0207	0.0203	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0452 Clancy Elem				2.04%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0584 Clancy Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

2.04%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 0585 Whitehall Public Schools**

#### 0453 Whitehall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,616,302.93	1,608,381.38	0.00	7,921.55	0.00	0.00
21XX Support Services - Students	147,800.42	147,800.42	0.00	0.00	0.00	0.00
222X Educational Media Services	43,172.81	43,172.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,390.54	84,390.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,870.42	93,870.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,686.97	6,283.27	49,403.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	356,265.74	352,765.74	0.00	3,500.00	0.00	0.00
27XX Student Transportation Services	196,355.17	196,355.17	0.00	0.00	0.00	0.00
31XX Food Services	87,896.00	87,896.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	878.85	878.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,181.94	32,181.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	78,271.51	0.00	0.00	78,271.51	0.00	0.00
<b>Totals</b>	2,793,073.30	2,653,976.54	49,403.70	89,693.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,793,073.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 0585 Whitehall Public Schools**

#### 0454 Whitehall H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	894,757.39	884,788.78	0.00	9,968.61	0.00	0.00
21XX Support Services - Students	124,940.33	124,940.33	0.00	0.00	0.00	0.00
222X Educational Media Services	30,554.58	30,554.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,541.24	62,541.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,987.18	94,987.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,273.64	6,284.82	46,988.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	383,329.67	383,329.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	105,826.76	105,826.76	0.00	0.00	0.00	0.00
33XX Community Services	1,248.50	1,248.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,303.59	18,303.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	120,909.56	120,909.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,583.37	0.00	0.00	1,583.37	0.00	0.00
<b>Totals</b>	1,892,255.81	1,833,715.01	46,988.82	11,551.98	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,892,255.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0453 Whitehall Elem		Indirect/Direct	49,403.70 / 2,653,976.54	1.86%		
LE 0454 Whitehall H S		Indirect/Direct	46,988.82 / 1,833,715.01	2.56%		

  

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0453 Whitehall Elem	0.0173	0.0177	0.0173	0.0171	1.86%
		0454 Whitehall H S	0.0173	0.0177	0.0173	0.0171	2.56%

  

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0453 Whitehall Elem	0.0173	0.0000	0.0173	0.0171	
		0454 Whitehall H S	0.0173	0.0000	0.0173	0.0171	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0453 Whitehall Elem	0.0173	0.0177	0.0173	0.0171	
		0454 Whitehall H S	0.0173	0.0177	0.0173	0.0171	

  

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		0453 Whitehall Elem	1.67%	
		0454 Whitehall H S	1.81%	

  

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0585 Whitehall Public Schools		<b>1.74%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 0586 Basin Elementary**

**0455 Basin Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	149,624.69	145,174.35	0.00	4,450.34	0.00	0.00
21XX Support Services - Students	18,873.94	18,873.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	700.00	700.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,794.03	0.00	12,794.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,937.54	23,937.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,216.95	0.00	0.00	2,216.95	0.00	0.00
<b>Totals</b>	208,147.15	188,685.83	12,794.03	6,667.29	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	208,147.15					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0455 Basin Elem</b>	Indirect/Direct	12,794.03 / 188,685.83	6.78%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0455 Basin Elem	0.0518	0.0463	0.0526	0.0492	6.78%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0455 Basin Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0455 Basin Elem	0.0518	0.0463	0.0526	0.0492	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0455 Basin Elem				5.09%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0586 Basin Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>5.09%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 0587 Boulder Elementary**

#### 0456 Boulder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,248,225.42	1,248,225.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,015.62	39,015.62	0.00	0.00	0.00	0.00
222X Educational Media Services	117,479.80	117,479.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,674.24	52,674.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,223.45	117,223.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,102.06	17,733.42	53,368.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	328,824.27	275,352.27	0.00	53,472.00	0.00	0.00
27XX Student Transportation Services	54,784.55	54,784.55	0.00	0.00	0.00	0.00
31XX Food Services	81,274.85	81,274.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,528.18	7,528.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,263.01	27,263.01	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,000.00	0.00	0.00	1,000.00	0.00	0.00
<b>Totals</b>	2,146,395.45	2,038,554.81	53,368.64	54,472.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,146,395.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0456 Boulder Elem</b>	Indirect/Direct	53,368.64 / 2,038,554.81	2.62%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0456 Boulder Elem	0.0123	0.0127	0.0131	0.0138	2.62%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0456 Boulder Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0456 Boulder Elem	0.0123	0.0127	0.0131	0.0138	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0456 Boulder Elem			1.48%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0587 Boulder Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

1.48%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 0589 Cardwell Elementary**

#### 0458 Cardwell Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	221,027.77	216,932.77	0.00	4,095.00	0.00	0.00
21XX Support Services - Students	20,086.48	20,086.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,164.29	0.00	28,164.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	41,714.36	41,714.36	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,348.23	42,348.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,176.12	1,176.12	0.00	0.00	0.00	0.00
<b>Totals</b>	354,517.25	322,257.96	28,164.29	4,095.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	354,517.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0458 Cardwell Elem</b>	Indirect/Direct	28,164.29 / 322,257.96	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				8.74%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0458 Cardwell Elem	0.0425	0.0391	0.0447	0.0459	8.74%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0458 Cardwell Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0458 Cardwell Elem	0.0425	0.0391	0.0447	0.0459	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0458 Cardwell Elem			4.93%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0589 Cardwell Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

4.93%

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

22 Jefferson 0591 Montana City Elementary

### 0460 Montana City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,435,991.76	2,435,991.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	243,937.39	243,937.39	0.00	0.00	0.00	0.00
222X Educational Media Services	299,159.48	299,159.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	287,990.11	287,990.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	148,125.47	148,125.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,611.00	0.00	80,611.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	269,086.15	268,645.06	0.00	441.09	0.00	0.00
27XX Student Transportation Services	129,991.64	129,991.64	0.00	0.00	0.00	0.00
31XX Food Services	111,600.51	111,600.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,338.70	2,338.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,119.28	25,119.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,358.91	0.00	0.00	9,358.91	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,990.35	0.00	0.00	0.00	13,990.35	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,681.49	0.00	0.00	5,681.49	0.00	0.00
<b>Totals</b>	4,062,982.24	3,952,899.40	80,611.00	15,481.49	13,990.35	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,062,982.24					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0460 Montana City Elem</b>	Indirect/Direct	80,611.00 / 3,952,899.40		2.04%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0460 Montana City Elem	0.0161	0.0158	0.0155	0.0153	2.04%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0460 Montana City Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0460 Montana City Elem	0.0161	0.0158	0.0155	0.0153	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0460 Montana City Elem				1.58%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0591 Montana City Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.58%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**22 Jefferson 1033 Jefferson High School**

**0457 Jefferson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,267,796.75	1,257,982.85	0.00	9,813.90	0.00	0.00
21XX Support Services - Students	72,267.76	72,267.76	0.00	0.00	0.00	0.00
22XX Educational Media Services	71,281.08	71,281.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,555.83	137,555.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	130,246.49	130,246.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,161.90	8,151.50	71,010.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	349,038.23	349,038.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	173,702.87	173,702.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,688.73	54,688.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	195,320.84	195,320.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,966.00	0.00	0.00	37,966.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,928.33	0.00	0.00	0.00	3,928.33	0.00
<b>Totals</b>	2,572,954.81	2,450,236.18	71,010.40	47,779.90	3,928.33	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,572,954.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>			<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0457 Jefferson H S</b>	Indirect/Direct	71,010.40 / 2,450,236.18	2.90%	

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0457 Jefferson H S	0.0255	0.0238	0.0213	0.0231	2.90%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0457 Jefferson H S	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0457 Jefferson H S	0.0255	0.0238	0.0213	0.0231	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0457 Jefferson H S			2.33%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
1033 Jefferson High School	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.33%</b>	
This same rate is applied to both EL and HS in the same SS			

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